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IN THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A water sport tower suitable for connection to a watercraft, the tower comprising:
 - a support structure having an inverted generally U-shaped configuration,
 - the structure comprising a pair of side supports and an overhead structure extending between the side supports,
 - the overhead structure comprising first and second substructures;
 - a towline connector for receiving an end of a towline being provided on the first substructure; and
 - a protective cover extending between the first and second substructures,
the protective cover having an opening through which the towline connector extends.
2. (Currently Amended) The tower according to claim 1, wherein the protective cover is a soft panel covering at least a portion of the first substructure, ~~the soft panel having an opening through which the towline connector extends.~~
3. (Original) The tower according to claim 2, wherein a first end of the soft panel surrounds at least a portion of the first substructure so as to secure the soft panel thereto.
4. (Original) The tower according to claim 3, wherein the first end of the soft panel is releasably secured to a bottom face of the soft panel.
5. (Original) The tower according to claim 1, wherein when attached to the watercraft the first substructure is an aft substructure, and the second substructure is a fore substructure.
6. (Original) The tower according to claim 3, wherein a second end of the cover has a tubular portion surrounding at least a portion of the second substructure.

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7. (Original) The tower according to claim 1, wherein the support structure is adapted to be releasably mounted to a watercraft.
8. (Currently Amended) ~~The tower according to claim 1 wherein~~ A water sport tower suitable for connection to a watercraft, the tower comprising:
a support structure having an inverted generally U-shaped configuration,
the structure comprising a pair of side supports and an overhead structure extending between the side supports,
the overhead structure comprising first and second substructures;
a towline connector for receiving an end of a towline being provided on the first substructure; and
a protective cover extending between the first and second substructures,
the second substructure is pivotable between a retracted position wherein the second substructure is generally superposed with the first substructure, and a covering position wherein the second substructure is spaced apart from the first substructure.
9. (Original) The tower according to claim 8, wherein the cover is detachable from the first substructure and is capable of be wrapped around the second substructure in the retracted position thereof.
10. (Original) The tower according to claim 9, further comprising a removable envelope for concealing the cover wrapped around the second substructure in the retracted position thereof.
11. (Original) The tower according to claim 10, wherein the removable envelope has at least one strap for securing the second substructure to the first substructure in the retracted position of the second substructure.
12. -13. (Canceled)
14. (Currently Amended) A method for covering a passenger area of a watercraft having a water sport tower, the water sport tower having an inverted generally U-shaped configuration and comprising a pair of side supports, and an overhead structure

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extending between the side supports and having a towline connector thereon adapted to receive an end of a towline, the method comprising the steps of:

- i) providing the tower with a structural member in a spaced and parallel position with respect to the overhead structure;
- ii) securing a first end of a cover to the structural member; [[and]]
- iii) securing a second end of the cover to the overhead structure[.]; and
- iv) tensioning the cover by biasing the structural member away from the overhead structure.

15. (Canceled)

16. (Original) The method according to claim 14, further comprising the step of unwrapping the cover from a rolled configuration about the structural member prior to the step of securing the second end of the cover to the overhead structure.

17. (Original) The method according to claim 16, further comprising the step of removing an envelope concealing the cover in the rolled configuration prior to the step of unwrapping the cover.

18. (Original) The method according to claim 14, further comprising the step of positioning the towline connector through an opening defined in the cover.

19. (Original) The method according to claim 14, further comprising the step of surrounding the overhead structure with the second end of the cover and the step of securing the second end of the cover to a bottom face of the cover.

20. (Original) The method according to claim 14, wherein the step of providing a structural member in a spaced and parallel position with respect to the overhead structure comprises the step of positioning the structural member forwardly of the overhead structure.

21. (New) The tower according to claim 1, incorporated into a watercraft.

22. (New) The tower according to claim 8, incorporated into a watercraft.